

**Fill in this information to identify the case:**

United States Bankruptcy Court for the:

Northern District of California

(State)

Case number (if known): \_\_\_\_\_ Chapter 11☐ Check if this is an amended filing**Official Form 205****Involuntary Petition Against a Non-Individual****12/15**

Use this form to begin a bankruptcy case against a non-individual you allege to be a debtor subject to an involuntary case. If you want to begin a case against an individual, use the *Involuntary Petition Against an Individual* (Official Form 105). Be as complete and accurate as possible. If more space is needed, attach any additional sheets to this form. On the top of any additional pages, write debtor's name and case number (if known).

**Part 1: Identify the Chapter of the Bankruptcy Code Under Which Petition Is Filed****1. Chapter of the Bankruptcy Code**

Check one:

☐ Chapter 7☒ Chapter 11**Part 2: Identify the Debtor****2. Debtor's name** KS Mattson Partners, LP**3. Other names you know the debtor has used in the last 8 years**N/A

Include any assumed names, trade names, or doing business as names.

**4. Debtor's federal Employer Identification Number (EIN)**☐ Unknown9 4 - 3 3 3 5 0 6 0  
EIN**5. Debtor's address****Principal place of business**3003 Castle Road

Number Street

Sonoma

City

CA

State

95476

ZIP Code

Sonoma

County

**Mailing address, if different**

Number Street

P.O. Box 5490

P.O. Box

Vacaville

City

CA

State

95696

ZIP Code

**Location of principal assets, if different from principal place of business**

Number Street

City

State

ZIP Code

Debtor

KS Mattson Partners, LP

Name

Case number (if known)

6. Debtor's website (URL)

7. Type of debtor

- ☐ Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP))
- ☒ Partnership (excluding LLP)
- ☐ Other type of debtor. Specify: \_\_\_\_\_

8. Type of debtor's business

Check one:

- ☐ Health Care Business (as defined in 11 U.S.C. § 101(27A))
- ☐ Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
- ☐ Railroad (as defined in 11 U.S.C. § 101(44))
- ☐ Stockbroker (as defined in 11 U.S.C. § 101(53A))
- ☐ Commodity Broker (as defined in 11 U.S.C. § 101(6))
- ☐ Clearing Bank (as defined in 11 U.S.C. § 781(3))
- ☒ None of the types of business listed.
- ☐ Unknown type of business.

9. To the best of your knowledge, are any bankruptcy cases pending by or against any partner or affiliate of this debtor?

- ☐ No
- ☒ Yes. Debtor Kenneth W. Mattson Relationship Equity Interest
- District N.D. Cal. Date filed 11/22/2024 Case number, if known 24-10714
- MM / DD / YYYY
- Debtor \_\_\_\_\_ Relationship \_\_\_\_\_
- District \_\_\_\_\_ Date filed \_\_\_\_\_ Case number, if known \_\_\_\_\_
- MM / DD / YYYY

Part 3: Report About the Case

10. Venue

Check one:

- ☒ Over the last 180 days before the filing of this bankruptcy, the debtor had a domicile, principal place of business, or principal assets in this district longer than in any other district.
- ☐ A bankruptcy case concerning debtor's affiliates, general partner, or partnership is pending in this district.

11. Allegations

Each petitioner is eligible to file this petition under 11 U.S.C. § 303(b).

The debtor may be the subject of an involuntary case under 11 U.S.C. § 303(a).

At least one box must be checked:

- ☒ The debtor is generally not paying its debts as they become due, unless they are the subject of a bona fide dispute as to liability or amount.
- ☐ Within 120 days before the filing of this petition, a custodian, other than a trustee, receiver, or an agent appointed or authorized to take charge of less than substantially all of the property of the debtor for the purpose of enforcing a lien against such property, was appointed or took possession.

12. Has there been a transfer of any claim against the debtor by or to any petitioner?

- ☒ No
- ☐ Yes. Attach all documents that evidence the transfer and any statements required under Bankruptcy Rule 1003(a).

13. Each petitioner's claim

Name of petitioner

Nature of petitioner's claim

Amount of the claim  
above the value of  
any lien

LeFever Mattson, a California corporation

See Attachment A

\$ 420,146.23

Windtree, LP

See Attachment B

\$ 1,007,660.00

\$

Total of petitioners' claims

\$ 1,427,806.23

If more space is needed to list petitioners, attach additional sheets. Write the alleged debtor's name and the case number, if known, at the top of each sheet. Following the format of this form, set out the information required in Parts 3 and 4 of the form for each additional petitioning creditor, the petitioner's claim, the petitioner's representative, and the petitioner's attorney. Include the statement under penalty of perjury set out in Part 4 of the form, followed by each additional petitioner's (or representative's) signature, along with the signature of the petitioner's attorney.

Part 4: Request for Relief

**WARNING** -- Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Petitioners request that an order for relief be entered against the debtor under the chapter of 11 U.S.C. specified in this petition. If a petitioning creditor is a corporation, attach the corporate ownership statement required by Bankruptcy Rule 1010(b). If any petitioner is a foreign representative appointed in a foreign proceeding, attach a certified copy of the order of the court granting recognition.

I have examined the information in this document and have a reasonable belief that the information is true and correct.

Petitioners or Petitioners' Representative

Name and mailing address of petitioner

LeFever Mattson, a California corporation

Name

6359 Auburn Blvd., Suite B

Number Street

Citrus Heights

City

CA

State

95621

ZIP Code

Name and mailing address of petitioner's representative, if any

Bradley D. Sharp

Name

333 S. Grand Avenue, Suite 4100

Number Street

Los Angeles

City

CA

State

90071

ZIP Code

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 11/22/2024

MM / DD / YYYY

☒ /s/ Bradley D. Sharp

Signature of petitioner or representative, including representative's title

Attorneys

Thomas B. Rupp

Printed name

Keller Benvenuti Kim LLP

Firm name, if any

425 Market Street, 26th Floor

Number Street

San Francisco

City

CA

State

94105

ZIP Code

Contact phone (415) 496-6723 Email trupp@kbbllp.com

Bar number 278041

State California

☒ /s/ Thomas B. Rupp

Signature of attorney

Date signed 11/22/2024

MM / DD / YYYY

**Name and mailing address of petitioner**

Windtree, LP  
Name

6359 Auburn Blvd., Suite B  
Number Street

Citrus Heights CA 95621  
City State ZIP Code

**Name and mailing address of petitioner's representative, if any**

Bradley D. Sharp  
Name

333 S. Grand Avenue, Suite 4100  
Number Street

Los Angeles CA 90071  
City State ZIP Code

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 11/22/2024  
MM / DD / YYYY

**X** /s/ Bradley D. Sharp  
Signature of petitioner or representative, including representative's title

Thomas B. Rupp  
Printed name

Keller Benvenuti Kim LLP  
Firm name, if any

425 Market Street, 26th Floor  
Number Street

San Francisco CA 94105  
City State ZIP Code

Contact phone (415) 496-6723 Email trupp@kblkllp.com

Bar number 278041

State California

**X** /s/ Thomas B. Rupp  
Signature of attorney

Date signed 11/22/2024  
MM / DD / YYYY

**Name and mailing address of petitioner**

\_\_\_\_\_  
Name

\_\_\_\_\_  
Number Street

\_\_\_\_\_  
City State ZIP Code

**Name and mailing address of petitioner's representative, if any**

\_\_\_\_\_  
Name

\_\_\_\_\_  
Number Street

\_\_\_\_\_  
City State ZIP Code

I declare under penalty of perjury that the foregoing is true and correct.

Executed on \_\_\_\_\_  
MM / DD / YYYY

**X** \_\_\_\_\_  
Signature of petitioner or representative, including representative's title

\_\_\_\_\_  
Printed name

\_\_\_\_\_  
Firm name, if any

\_\_\_\_\_  
Number Street

\_\_\_\_\_  
City State ZIP Code

Contact phone \_\_\_\_\_ Email \_\_\_\_\_

Bar number \_\_\_\_\_

State \_\_\_\_\_

**X** \_\_\_\_\_  
Signature of attorney

Date signed \_\_\_\_\_  
MM / DD / YYYY

## **Attachment A to Involuntary Petition Against KS Mattson Partners, LP**

Petitioner LeFever Mattson, a California corporation (“LeFever Mattson”), and 60 of its affiliates, including Petitioner Windtree, LP, are debtors in chapter 11 cases currently pending in the United States Bankruptcy Court for the Northern District of California, Santa Rosa Division (the “Chapter 11 Cases”).

The Chapter 11 Cases were precipitated by Petitioner’s discovery of a years-long campaign of self-serving transactions by Kenneth W. Mattson—Petitioner’s 50% shareholder and former CEO,—many of which were not recorded in the books and records of LeFever Mattson or its affiliates (the “Mattson Transactions”).

In January 2024, LeFever Mattson entered into an indemnification agreement with Mr. Mattson (the “Indemnification Agreement”), under which Mr. Mattson and his Affiliates (as defined in the Indemnification Agreement), including Alleged Debtor KS Mattson Partners, LP (“KSMP”), agreed to indemnify LeFever Mattson and its Affiliates with respect to the “numerous transactions” pursuant to which Mr. Mattson “secured funds on terms and conditions not clearly documented.”

LeFever Mattson has incurred, and will continue to incur, significant expense, including legal expense, to address and remediate the Mattson Transactions. On June 27, 2024, LeFever Mattson made a demand of Mr. Mattson and his Affiliates, including KSMP, for repayment of \$420,146.23 in legal expenses incurred by LeFever Mattson in connection with the Mattson Transactions (the “Indemnification Payment”), which demand has not been satisfied.

The Indemnification Payment is neither contingent as to liability nor the subject of a bona fide dispute as to liability or amount. Indeed, Mr. Mattson and KSMP caused payment to be made on LeFever Mattson’s prior demand under the Indemnification Agreement, in the amount of \$200,000, on May 10, 2024.

## **Attachment B to Involuntary Petition Against KS Mattson Partners, LP**

Petitioner Windtree, LP (“Windtree”) and 60 of its affiliates, including Petitioner LeFever Mattson, a California corporation (“LeFever Mattson”), are debtors in chapter 11 cases currently pending in the United States Bankruptcy Court for the Northern District of California, Santa Rosa Division (the “Chapter 11 Cases”). LeFever Mattson is the general partner of Windtree.

Windtree has owned the property at 333-411 Wilkerson Ave. in Perris, California (the “Wilkerson Property”) since at least March 21, 2023. From March 2023 through October 2024, Alleged Debtor KS Mattson Partners, LP (“KSMP”) collected rents on the Wilkerson Property, totaling some \$1,007,660 (the “Wilkerson Rents”), notwithstanding the fact that Windtree, not KSMP, owned the Wilkerson Property.

On October 30, 2024, Windtree made a demand of KSMP for full repayment of the Wilkerson Rents, which demand has not been satisfied.

The Wilkerson Rents are neither contingent as to liability nor the subject of a bona fide dispute as to liability or amount.